

## **News Release**

**U.S. Department of Justice**

*United States Attorney  
Northern District of Ohio*

Gregory A. White  
United States Attorney

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Gregory A. White, United States Attorney for the Northern District of Ohio, announced today that Ronald Dean Wells was charged in an information with conspiracy to defraud the United States and making false claims stemming from a false tax refund scheme he operated from Ohio prisons, including principally the Trumbull Correctional Institution, Leavittsburg, Ohio, where he was incarcerated from approximately November 1996 through October 2002. According to court records, Wells is presently incarcerated at the Grafton Correctional Institution in Grafton, Ohio.

The information charges Wells with conspiring to defraud the government by making false claims, as follows: Wells obtained the names and Social Security numbers of various other State of Ohio prisoners, in most cases without their knowledge, which he used to prepare false tax returns claiming tax refunds in their names based on fictitious wages and tax withholdings. With each return, Wells attached a false and fictitious substitute W-2 form, purportedly prepared and signed by the claimant, setting forth an amount of wages supposedly paid and taxes withheld by the claimant's employer, and the purported reason why the claimant did not receive a W-2 form from the employer. In fact, the named claimants did not have the reported wages and tax withholdings. Wells fabricated the wage and withholding information, generally forged the claimants' signatures, and listed other persons' addresses on the returns.

Wells arranged for persons outside of prison to assist him in the conspiracy, sometimes knowingly and sometimes not, in various ways, including but not limited to: (a) opening financial accounts in his name or the names of other inmates, (b) using such persons' addresses to receive income tax refund checks and mail concerning the financial accounts, (c) depositing refund checks to the financial accounts, and (d) disbursing funds from the financial accounts as directed by Wells.

For the tax years 2000 and 2001, Wells caused thirty-five fraudulent income tax returns to be filed with the IRS, containing combined false and fictitious tax refund claims totaling \$236,851. Based on eleven of these false claims, the IRS issued eleven tax refund checks totaling approximately \$56,189, which were negotiated by co-conspirators or other persons assisting Wells, the proceeds of which were distributed as directed by Wells.

In addition to the conspiracy charge, the information separately charges Wells with one count of making false claims with regard to eighteen of the false returns filed with the IRS.

If convicted, the defendant's sentence will be determined by the Court after review of factors unique to this case, including the defendant's prior criminal record, the defendant's role in the offense, and the characteristics of the violation. In all cases the sentence will not exceed the statutory maximum and in most cases it will be less than the maximum.

The government's case is being prosecuted by Assistant United States Attorney John M. Siegel, following an investigation by the Internal Revenue Service, Criminal Investigation Division, Akron, Ohio.

An information is only a charge and is not evidence of guilt. A defendant is entitled to a fair trial in which it will be the government's burden to prove guilt beyond a reasonable doubt.

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